Pg 1 of 1 Wilmington, DE 19801

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February 09, 2011

William A. Maher Wollmuth Maher & Deutsch LLP 500 Fifth Avenue, New York, NY 10110

Re: Lehman Brothers Holdings Inc., et al., Debtors, Lehman BrothersSpecial Financing Inc., Pltf. vs. Bank of America National Association, et al., Trustee Dfts. and 801 Grand CDO SPC, etc., et al., Issuer Dfts. and AC Capital Partners Ltd., et al. including Delaware Investment Advisors Inc., Noteholder Dfts.

Case No. 08-13555 (JMP)

Dear Sir/Madam:

After checking our records and the records of the State of DE, it has been determined that The Corporation Trust Company is not the registered agent for an entity by the name of Delaware Investment Advisors Inc..

Accordingly, we are returning the documents received from you.

Very truly yours,

Chris Moseder Process Specialist

Log# 517977451

FedEx Tracking# 796744450639

